



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • www.nccpaboard.gov • No. 06-2013

J. Michael Barham, CPA, Retires from Board

When Mike Barham left the Board office on May 31, it was not only the end of his employment with the Board, it was also the end of an accounting career that began nearly 40 years ago.

Just days after graduating from UNC-Wilmington, Barham joined the Office of the State Auditor and continued working with various State agencies until he retired from his position as Deputy State Treasurer on December 31, 2003.

It was a short retirement; he began working as Deputy Director of the Board on January 2, 2004.

At the Board's May 23, meeting, the members of the Board thanked Barham for his service and presented him with a framed collage that included a copy of the Norman Rockwell print, "Escape to Adventure," (an accountant working at his desk while dreaming of leaving his work behind) and the CPA stamp issued by the US Postal Service in 1987 to honor the accounting profession.

"We will certainly miss you, Mike," said Jose Rodriguez, CPA, President of the Board. "You have been a great asset to this Board; we thank you for your hard work and dedication."

Barham expressed his appreciation for the Board's support and leadership and thanked the Board staff for its commitment to making the Board one of the best boards of accountancy in the country.

"These years with the Board have been some of the best of my career," Barham said. "I have enjoyed working with you—I am thankful to have spent this time with you."

Robert Brooks, the Board's Executive Director, said, "Mike has done so much for this Board; we were lucky to have him as long as we did."

"He did an outstanding job and it has been a pleasure working with him," said Brooks. "I am honored to have Mike as a friend, and I wish him the best in his retirement."

Barham said he plans to spend his retirement at the beach so he can spend time with his family, work on his golf game, and go fishing.

In early May, the NCACPA presented Barham with its *Outstanding Member in Government* award which honors outstanding service and leadership within governmental accounting.

Changes to the Independent Auditor's Report

The following information was provided to the Board by Marci S. Thomas, MHA, CPA, CGMA. Send questions about the independent auditor's report to the Board's Deputy Director, David R. Nance, by email at dnance@nccpaboard.gov.

As most auditors are already aware, the AICPA's Clarity standards are effective for periods ending on or after December 15, 2012. This means that December 31 clients are the first to see the new auditor's report.

The new report contains captions to call certain components to the user's attention and also contains wording that was modified from the previous auditor's report. Although this may seem like a very simple change, there is always the risk that not all firm members are aware of the changes and could simply update the prior year format with new dates.

The more likely risk is that firm members are not aware of all of the

possible components that could be modified or added to the auditor's report depending on the circumstances.

The Independent Auditor's Report not only provides the client with an opinion (or disclaimer) on the financial statements, but also provides clients and other users with very important information related to the audit. Auditors cannot afford to make mistakes on the one product they are required to deliver.

A guide to the most frequent modifications or additions that may be necessary, depending on the circumstances, along with the standard auditor's report with place holders for the additions and modifications, is shown on pages 4 and 5.

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Disciplinary Actions

**Henderson, Stafford &
Company, PA**
Wilmington, NC 02/25/2013

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Respondent Henderson, Stafford & Company, PA (hereinafter "Respondent firm"), is a registered certified public accounting corporation in North Carolina.
2. Respondent firm received a "fail" on its most recent engagement peer review, with an acceptance letter date of June 19, 2012.
3. Per 21 NCAC 08M .0106, for all failed and second passed with deficiencies reports, Respondent firm was required to submit to the Board a package to include the Peer Review Report, Letter of Response, and Final Letter of Acceptance.
4. Respondent firm provided only a Final Letter of Acceptance to the Board.
5. Respondent firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent firm's failure to submit to the Board copies of its Peer Review Report and Letter of Response constitutes a violation of 21 NCAC 08M .0106(a)(4).

3. By virtue of Respondent firm's consent to this order, Respondent firm is subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and Respondent firm agree to the following Order:

1. Respondent firm is censured.
2. Respondent firm shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted with this signed Consent Order.
3. Respondent firm's professional staff shall take at least eight (8) hours of Accounting and Auditing CPE coursework as part of their annual CPE requirement until such time as Respondent firm receives a pass on a system peer review, or a pass or pass with deficiencies on an engagement peer review.

W. Davis Milligan, CPA, PA
Shallotte, NC 02/25/2013

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and the Respondent stipulate to the following:

1. Respondent W. Davis Milligan, CPA, PA (hereinafter "Respondent firm"), is a registered certified public accounting corporation in North Carolina.
2. Respondent firm received a "fail" on its most recent engagement peer review, with an acceptance letter date of March 8, 2012.
3. Per 21 NCAC 08M .0106, for all failed and second passed with deficiencies reports, Respondent firm was required to submit to the Board a package to include the Peer Review Report, Letter of Response, and Final Letter of Acceptance.

4. Respondent firm provided only a Final Letter of Acceptance to the Board.

5. Respondent firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent firm's failure to submit to the Board copies of its Peer Review Report and Letter of Response within 60 days of the date of the Final Letter of Acceptance constitutes a violation of 21 NCAC 08M .0106(a)(4).
3. By virtue of Respondent firm's consent to this order, Respondent firm is subject to the discipline set forth below.

2013 Board Meetings

July 22
August 19
September 23
October 21
November 18
December 16

Unless otherwise noted, meetings are held at the Board office at 1101 Oberlin Road, Raleigh, and begin at 10:00 a.m.

Meetings of the Board are open to the public except, when under State law, some portions may be closed to the public.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and Respondent firm agree to the following Order:

1. Respondent firm is censured.
2. Respondent firm shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted with this signed Consent Order.
3. Respondent firm's professional staff shall take at least eight (8) hours of Accounting and Auditing CPE coursework as part of their annual CPE requirement until such time as Respondent firm receives a pass on a system peer review or a pass or a pass with deficiencies on an engagement peer review.

Stephen M. Himmelberg, #21904
Durham, NC 03/20/2013

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and the Respondent stipulate to the following:

1. Respondent Stephen M. Himmelberg (hereinafter "Respondent") was the holder of North Carolina certificate number 21904 as a Certified Public Accountant.
2. At all relevant times, Respondent was the sole shareholder and operator of Stephen M. Himmelberg, CPA, PA ("Firm"), and was responsible for the Firm's actions.
3. Respondent's certificate was suspended, and the Firm's registration was cancelled for a period of one year on May 21, 2012.
4. While the Respondent's certificate was active, the Respondent's Firm, then a professional corporation, received a "fail" on its most recent engagement peer review, with an acceptance letter date of December 21, 2011.
5. Per 21 NCAC 08M .0106, for all failed and second passed with deficiencies reports, Respondent's Firm was required to submit to the Board a Peer Review Report, Letter of Response, and Final Letter of Acceptance.

6. However, on December 22, 2011, the Respondent, on behalf of the Firm, only submitted a copy of the peer review acceptance letter to the Board.

7. Respondent's recent disciplinary matter was considered by the Board as an aggravating factor.

8. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and

Conduct promulgated and adopted therein by the Board.

2. Respondent's failure to submit to the Board, on behalf of the Firm, copies of its Peer Review Report and Letter of Response constitutes a violation of 21 NCAC 08M .0106(a)(4).

3. Respondent's willful violation of the peer review reporting requirements is a violation of 21 NCAC 08N .0213.

4. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent Stephen M. Himmelberg is suspended until May 21, 2015.

2. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted with this signed Consent Order.

Orders

continued on page 6

Reclassifications

Reinstatements

05/23/13	Joanne Leslie Edelman, #32142	Stockbridge, GA
05/23/13	Sheila Chafin Haas, #17750	Charlotte, NC
05/23/13	Jocelyn Hayes, #20256	Asheville, NC
05/23/13	John Calvin Roland, #31466	Nashville, TN
05/23/13	Michael Anthony Sordillo, #21826	Clemmons, NC
05/23/13	Andrew Vincent Walker, #34418	Denver, CO
05/23/13	William H. Witbrodt, Jr., #16567	Palm Springs, CA

Reissuance

05/23/13	Jonathan Bennett, #34204	Atlanta, GA
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Retired

Retired, when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive or intend to receive in the future any earned compensation for current personal services in any job whatsoever and will not return to active status. However, retired status does not preclude volunteer services for which the retired CPA receives no direct or indirect compensation so long as the retired CPA does not sign any documents, related to such services, as a CPA [21 NCAC 08A .0301(b)(32)].

05/23/13	Joseph R. Cobbe, #32715	Wilmington, NC
05/23/13	Abner Grant Webb, III, #14215	Charlotte, NC

Independent Auditor's Report (Standard Report)

Report on the Financial Statements (*this is not necessary unless the auditor is issuing another report on legal or regulatory compliance as noted in chart*)

We have audited the accompanying consolidated financial statements of ABC Company and its subsidiaries, which comprise the consolidated balance sheets as of December 31, 20X1 and 20X0, and the related consolidated statements of income, changes in stockholders' equity, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. (*Note that the auditor could have the responsibility to form an opinion on internal control. In those instances the report would read "In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances."*)

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Reason for Modified Opinion (*in case the auditor does not have an unmodified opinion – identify type of modification, i.e. Reason for Qualified Opinion*)

Opinion (or Modified Opinion should state "Qualified Opinion," "Adverse Opinion," or "Disclaimer of Opinion" as applicable)

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of ABC Company and its subsidiaries as of December 31, 20X1 and 20X0, and the results of their operations and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of a Matter (*this could be a subsequent event (such as pending litigation), going concern, consistency issue, special purpose framework (basis of accounting), etc.*)

Other Matters (*this could be called Report on Summarized Comparative Information, Prior Period Audited by Predecessor Auditor, Supplemental Information in Relation to the Financial Statements or whatever the other matter is related to*)

Restriction on Use (*if any*)

Report on Other Legal and Regulatory Requirements (*This section may not be applicable for many commercial entities. However, governments and not-for-profits may have other reporting requirements such as those set forth by Government Auditing Standards.*)

Auditor's Signature

Auditor's City

Date

Differences from Standard Report ¹	Addition or Modification	AU-C Section
Comparative: Prior period financial statement audited by predecessor auditor, prior period compiled, or reviewed.	Additional wording in “other matter” paragraph. It was in the top paragraph before.	AU-C 700
Comparative: Summarized information presented instead of comparative financial statements.	Additional wording in “other matter” paragraph. Also see requirements for captions in financial statements and footnote disclosure.	AU-C 700
Modifications to the Opinion: This section calls out the reason for the modification in one paragraph (reason for adverse opinion) and then captions the modified opinion by name (e.g. adverse opinion)	<ul style="list-style-type: none"> • Qualified • Adverse • Disclaimer 	AU-C 705
¹ This only covers the most typical changes. Auditors should consult the AICPA standards for other modifications.		

Differences from Standard Report ²	Addition or Modification	AU-C Section
Emphasis of a Matter Paragraph: Draws user to matters presented or disclosed in financial statements that are important to understand or relevant to understanding the auditor’s responsibilities or report.	<ul style="list-style-type: none"> • Subsequent events and subsequently discovered facts • Going concern • Consistency of financial statements • Special purpose frameworks (see below) 	AU-C 560 para. 16c AU-C 570 AU-C 708 AU-C 706, AU-C 800
Other Matter Paragraph: Draws the user to requirements of GAAS or those items that are included at the auditor’s discretion. These matters refer to something other than those that are presented or disclosed in the financial statements that the auditor believes the users should know.	<ul style="list-style-type: none"> • Subsequent events and subsequently discovered facts • Other information in Documents Containing Audited Financial Statements • Supplementary Information in Relation to the Financial Statements as a Whole • Required Supplementary Information • Reporting on Compliance with Contractual Agreements or Regulatory Requirements in Connection with Audited Financial statements • Reporting Under Special Purpose Frameworks • Alert that restricts the use of the Auditor’s Written Communication 	AU-C 560 para. 16c, AU-C 706 AU-C 720 AU-C 725 AU-C 730 AU-C 800 AU-C 806 AU-C 905
Special Purpose Frameworks: This is a type of emphasis of a matter paragraph. The opening paragraph sets the stage for the type of opinion (regulatory basis and contractual basis). This describes the purpose for which the financial statements were prepared. Be careful to go back to the illustrative reports because management’s responsibility has modified wording.	<ul style="list-style-type: none"> • Cash basis • Tax basis • Regulatory basis • Contractual basis (this is not considered an “other comprehensive basis of accounting”) • Other basis <p>There may be times when a restricted use paragraph is necessary. This is an “other matter” paragraph.</p> <p>When there is a dual opinion-regulatory basis and GAAP then no emphasis of a matter paragraph is required.</p>	AU-C 800 AU-C 706
Restricted Use Paragraph: AU-905 provides example wording for engagements performed under Government Auditing Standards. This is different from other restricted use language. This language is also used in connection with audits performed under OMB Circular A-133.	<ul style="list-style-type: none"> • Necessary when there a regulatory basis (unless dual) or a contractual basis opinion • Used when communicating internal control-related matters • Used in the communications of the auditor with those charged with governance 	AU-C 706 AU-C 905
² This only covers the most typical changes. Auditors should consult the AICPA standards for other modifications.		

Marci S. Thomas (NC CPA No. 27462), is a Clinical Associate Professor in the Department of Health Policy and Management at the Gillings School of Global Public Health at UNC-Chapel Hill. She was previously employed by Deloitte & Touche, LLP.

David Norby, CPA, P.C.
Raleigh, NC 03/20/2013

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Respondent David Norby, CPA, P.C. (hereinafter "Respondent firm"), is a registered certified public accounting corporation in North Carolina.
2. Respondent firm received a "fail" on its most recent system peer review, with an acceptance letter date of December 21, 2011.
3. Per 21 NCAC 08M.0106, for all failed and second passed with deficiencies reports, Respondent firm was required to submit to the Board a package to include the Peer Review Report, Letter of Response, and Final Letter of Acceptance.
4. Respondent firm provided only a Final Letter of Acceptance to the Board.
5. Respondent firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent firm's failure to submit to the Board copies of its Peer Review Report and Letter of Response constitutes a violation of 21 NCAC 08M.0106(a)(4).

3. By virtue of Respondent firm's consent to this order, Respondent firm is subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and Respondent firm agree to the following Order:

1. Respondent firm is censured.
2. Respondent firm shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted with this signed Consent Order.
3. Respondent firm's professional staff shall take at least eight (8) hours of Accounting and Auditing CPE coursework as part of their annual CPE requirement until such time as Respondent firm receives a pass on a system peer review, or a pass or pass with deficiencies on an engagement peer review.

Andrew M. Machek, #35358
Charlotte, NC 02/25/2013

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following Findings:

1. Respondent is the holder of North Carolina certificate number 35358 as a Certified Public Accountant.
2. Respondent informed the Board on his 2012-2013 individual certificate Renewal ("Renewal") that between January 1, 2011, and December 31, 2011, he had obtained forty (40) hours of continuing professional education ("CPE"), had completed the annual approved ethics CPE course, and had completed at least two (2) hours of ethics to meet the 2011 CPE requirements.
3. Based on Respondent's representation, the Board accepted his Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2011 requirements.
5. Respondent provided documentation for all of the 70.5 hours of 2011 CPE he claimed on his 2012-2013 Renewal, as requested. However, Respondent provided a certificate of completion

documenting just one and one-half (1.5) hours of ethics CPE, one-half (0.5) hour short of the requirement. Respondent asserted that he completed the ethics course required by his employer "under the impression that its purpose was to satisfy [Respondent's] Ethics CPE requirement," and that he believed the course carried four (4) hours of CPE credit.

6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.
2. Respondent is personally responsible for ensuring that he completed all CPE requirements. Although he did not know that the representations made on his Renewal were false, he has violated the Board's rules because he should have independently verified that his hours were correct before submitting them to the Board. As such, Respondent violated 21 NCAC .0202(a) and .0202(b) (4), which prohibit, among other things, representations in the reporting of CPE credits, which the CPA should have known had the capacity or tendency to deceive.
3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent's consent to this Order, Respondent is subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board

and Respondent agree to the following Consent Order:

1. Respondent's application for Renewal is deemed insufficient and untimely. Respondent's certificate is therefore automatically forfeited pursuant to N.C. Gen. Stat. §93-12(15).
2. Respondent must return his certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves this Consent Order and if Respondent's certificate and the civil penalty required in number five (5) of this Order have been timely received by the Board.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Forty (40) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board prior to submitting a reissuance application.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his certificate.

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Board Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed on **Thursday, July 4, 2013**, in observance of Independence Day.

Davenport Nominated as NASBA Vice Chair

NASBA's Nominating Committee has selected Walter C. Davenport, CPA, as the Committee's nominee for NASBA Vice Chair 2013-2014; he will automatically accede to Chair in 2014-2015.

Davenport is a former member and president of the North Carolina State Board of CPA Examiners. During his nine years on the Board, he also served as vice president and secretary/treasurer and was a member and/or chair of several committees.

As a member of NASBA, he served on the Board of Directors as Middle Atlantic director and later director-at-

large. Davenport's work on various NASBA committees is extensive and includes serving as former chair of the Administration & Finance, Audit, CBT Examination Administration, CPA Licensing Examination, CPE, and Strategic Initiatives committees.

Additionally, he has held membership on NASBA's Compliance Assurance, Examination, Nominating, Relations with Member Boards, and Uniform Accountancy Act committees.

Davenport is also a former member of the AICPA's Board of Examiners and Minority Recruitment & Equal Opportunity Committee.

Certificates Issued

At its May 23, 2013, meeting, the Board approved the following applicants for licensure as North Carolina CPAs:

John Michael Allen	Cody Drew Lawson
Michael Joseph Arthur	Christian Rochelle LeBron
Nicole Marie Balduf	Isabell Katharina Maegebier
Charles Frederick Barnewolt	Krystal Semone Magazine
Emily Hope Barringer	Thomas Joseph McNeish
Jason Andrew Benziger	Bela P. Naik
Mark Buchheim	Jennifer Evans Phelps
Samantha Mallory Burke	Benjamin Neil Phillips
Lauren Nowak Campbell	Carlton Barnes Price
Aaron Louis Cohen	Kelley Lyn Regele
Ryan David Dalton	Andrea Baldwin Ridgely
Margaret Anne Davis	Mark Jeffrey Schiavone
Allison Elizabeth Emery	Sarah Marie Shinn
Kristen Paulette Fabian	Michael Brandon Strutchen
Erin Brown Farney	Dane Christopher Thomas
Thomas James Groner	Emily Clerc Thompson
Jennifer Lynne Hall	Ashley Louise Turnmire
Siwei Li Hartill	Herman Brian Vandiford
Brooke Allison Holliday	Christian Ryan Ward
Farah Michelle Hollingsworth	Zeno Sebastian Weidenthaler
Shivani Rutkumar Jani	Mark E. Welch
Devon Privette Jefferson	Candice Marie Woodruff
Mark Edward Johnson	Li Xu
Allison Marie Klein	Teresa Athina Yurtkuran
Olga Viktorovna Kourdova	Alan John Zambrano
Malia Jean Lattner	

June 30 is the certificate renewal deadline.



State Board of CPA Examiners

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Notice of Address Change

Please Print Legibly

Full Name:	
Certificate No.:	Last 4 Digits of SSN:
Home Address:	
City/State/Zip:	
Home Phone:	Home Fax:
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Date:	Send mail to: <input type="checkbox"/> Home <input type="checkbox"/> Business

Mail form to: PO Box 12827, Raleigh, NC 27605
Fax form to: (919) 733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders and CPA firms must notify the Board in writing within 30 days of any change in address or business location.